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reviewer believes that this circumstance has had none but a beneficial effect. The writer's method makes it possible for the student to proceed from the particular to the general, from the mere framework of finance to an apprehension of the broad principles of reporting. But it must not be gathered from this that the book is a tedious recitation of bookkeeping forms and a meaningless guide for the making of debits and credits out of the transactions of the government. There is very little said about such details, although enough is said to give scientific coherence to the treatment.

The chapters entitled "The Budget as a Report" and "The Financial Condition of the Government as a Whole" are pleasing departures from the usual scheme of presentation. They are effective in reminding the student of the expedient and the essential in the preparation of public budgets and in the problems of general public finance. And the merits of the study in respect to the definition of terms used, and the application of those terms in the field of practice, are worthy of favorable notice. The reader will find a thorough discussion of "funds," "appropriations," "government receipts and disbursements," "stores," "debt limit, natural and legal," and the usual current assets and liabilities found in government exhibits.

The author deals with his theme in a manner consistent with his understanding of accounting as "the science of producing promptly and presenting clearly the facts relating to financial condition and the operations that are required as a basis of management." Public administrators should not be compelled to take time from the exercise of wise vision to supply the deficiencies of inadequate and unintelligible accounting and reporting.

*University of Michigan.*

R. G. WALKER.

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THE QUESTION OF ABORIGINES IN THE LAW AND PRACTICE OF NATIONS. By Alpheus Henry Snow. New York: G. P. Putnam's Sons. 1921. Pp. v, 376.

In 1918 the Department of State requested the author to "undertake the task of collecting, arranging, and, so far as he may deem necessary, editing the authorities and documents relating to the subject of 'Aborigines in the Law and Practice of Nations.'" This volume was written in response to the Department's request.

By aborigines the author means uncivilized natives in the colonies of civilized states. The question of aborigines is formulated as follows: "First, what are the general principles of the law of nations which the colonizing states respectively have recognized and now recognize and apply, as governing their respective relations with the uncivilized tribes which were inhabiting the regions colonized by them at the time they respectively assumed the sovereignty of the regions? Second, to what extent and on what principles have civilized states coöperated with each other in recognizing and applying these principles?" (Pp. 17-18.)

The peace of 1763 between France and Great Britain is taken as the beginning of the modern law on the subject. In the treaties of that year native tribes were regarded as having virtually no rights whatever. But a

somewhat more generous attitude is thought to have developed under the influence of the democratizing and humanitarian movements of the last quarter of the eighteenth century. Aborigines have come to be regarded as wards of the state exercising sovereignty over them. After reviewing the development of theory as regards the relation between the state and its colonies and native tribes, the author concludes "that the power which a civilized state exercises over all its colonies and dependencies is, according to the law of nations, a power of trusteeship, and that the power of guardianship over its dependent aboriginal tribes is one of the manifestations of this general power." (P. 113.)

This whole theory impresses the reviewer, it may as well be confessed, as a bit fantastic, to say the least. It is beautiful, if true. But is it true? The analogies with trusteeship, guardianship, and agency in private law seem far-fetched. (See, for example, pp. 108, 110, 323.) The whole seems somewhat remote from the familiar facts of colonial expansion during the past century. It is questioned whether the subject ought to be regarded as a part of the law of nations in any appropriate sense of that much abused term. The author himself appears to have misgivings on this latter point, for he says that the matter is governed by the law of nations, "though not by the body of rules which apply between civilized states to which the name international law is properly applied." (P. 110.)

The reviewer wishes merely to raise these questions, for a review is certainly no place to quarrel with an author's theory. And the theory in the present instance is no more than a thread which gives color of sequence to a unique collection of materials. The selections from documentary sources which make up a large part of the book are excellent. The arrangement is original and effective. And the commentary is so well executed that it blends what might easily have been a mere digest into an essay of unusual quality. Relations between the United States and its Indian tribes, the international slave trade, the Berlin African Conference and the Congo Free State, the doctrine of intervention for humanity, and the Moroccan question are prominent among the topics considered. The author's contribution is unique in content and scholarly in execution.

EDWIN D. DICKINSON.

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COMMERCIAL LAW CASES. By Harold L. Perrin and Hugh W. Babb. New York: George H. Doran Co. 1921. Two volumes: pp. xxi, 536; xv, 414.

A reviewer's estimate of any book depends largely upon his attitude toward its purpose. The present writer confesses a vigorous prejudice in regard to the purpose and type of this book. Knowledge of law has an undeniable and most desirable cultural value. It is a splendid background for the detail affairs of life. But a cultural knowledge of law requires a broader view than is furnished by the content of "Commercial Law Cases" and would properly be sought for through a very different course of study. Whatever value this book has must be found on the practical rather than the purely cultural side. As a matter of practical, utile value, either very